--- CANADIAN RAW LEAF TOBACCO (RL) - SERIES "D" - 252 x 19 mm ---

--- RL-56 - 1/2 Pound - *fine roulette* - recess printed in dark BROWN ink - with *4 mm. blue controls* ---

--- with **1/2 POUND** on the left end ---

The catalogue lists these Series "D" CANADIAN RAW LEAF TOBACCO strips as follows:

RL-41	inscribed **1/2 POUND** on the left end and surcharged **4¢ / EXCISE / TAX**
RL-45	RL-41 re-surcharged **10¢ / EXCISE / TAX** and six red *killer bars* over **4¢ / EXCISE / TAX** - **WANTED!**
RL-49	inscribed **1/2 POUND** on the left end and surcharged **10¢ / EXCISE / TAX**
RL-56	1/2 pound, recess printed, brown, fine roulette, inscribed **1/2 POUND** on the left end
RL-57	1/2 pound, recess printed, brown, *coarse roulette*, inscribed **1/2 POUND** on the left end

The collection *does not contain* a copy of the unsurcharged 1/2 pound, Series "D" strip issued with control numbers applied ***prior to this 1943 surcharge***. The collected copies of the unsurcharged *fine roulette* strip begin with control number **A7856012** issued in 1952.

--- the BABN dark blue Gothic surcharge of RL-56 for the March 1943 Budget ---

--- RL-41 - 4c. / EXCISE / TAX on 1/2 pounds - *fine roulette* - scanned at 67% scale ---

These stamps come *fully gummed* to permit their being used as a *band*, wrapped around a hand of tobacco leaves. The Budget of June 1942 increased the excise duty on *Raw Leaf Tobacco* from 10¢ to 20¢ per pound, and when the Budget of March 1943 imposed an additional excise tax of 8¢ per pound on *Domestic Raw Leaf* tobacco BABN surcharged **RL-56** with their usual 3 and 2 mm. three-line Gothic **4c. / EXCISE / TAX** as **RL-41**.

CANCEL HERE
1 POUND 2
32-10-D
4c. EXCISE TAX
CAUTION - WHEN THIS PACKAGE IS OPENED THE STAMPS MUST BE BROKEN AND WHEN THE CONTENTS HAVE BEEN REMOVED THE STAMPS MUST BE DESTROYED.
PENALTY FOR NON-COMPLIANCE.
CANADIAN LEAF TOBACCO SERIES D
AVERTISSEMENT - CE TIMBRE DOIT ETRE BRISE POUR OUVRIR LE PAQUET ET DOIT ETRE COMPLETEMENT DETRUIT LORSQUE LE PAQUET EST VIDE.
TOUTE CONTRAVENTION EST PUNISSABLE D'UNE AMENDE.
NUMBER
2018421
1 LIVRE 2

RL-41 - 4c. / EXCISE / TAX on 1/2 pound, *fine roulette*, control **2018421**, rollered **32-10-D** by "Ernest Harnois", St. Thomas de Joliette, P.Q.

0690771	RL-41	RL-56 surcharged **4c. / EXCISE / TAX** on 1/2 pound, fine roulette
2018421★	RL-41	RL-56 surcharged **4c. / EXCISE / TAX** on 1/2 pound, fine roulette, rollered **32-10-D**
5506152	RL-41	RL-56 surcharged **4c. / EXCISE / TAX** on 1/2 pound, fine roulette
7372106	RL-41	RL-56 surcharged **4c. / EXCISE / TAX** on 1/2 pound, fine roulette, used by **4-10-D**
A0093398★	RL-41	RL-56 surcharged **4c. / EXCISE / TAX** on 1/2 pound, fine roulette, unreadable rose roller
A0241188	RL-41	RL-56 surcharged **4c. / EXCISE / TAX** on 1/2 pound, fine roulette, rollered **29-10-D**
A0241326	RL-41	RL-56 surcharged **4c. / EXCISE / TAX** on 1/2 pound, fine roulette, rollered **29-10-D**
A1321762	RL-41	RL-56 surcharged **4c. / EXCISE / TAX** on 1/2 pound, fine roulette, rollered **29-10-D**

--- the BABN red Gothic re-surcharge of RL-41 - for the 1951 Budget ---

From the CRS Bulletin No. 126 (May 1952)

Through the courtesy of Mr. L. A. White of Customs and Excise, we are able to give our members the following information concerning new excise stamps called for by changes in tax rates.

The Canadian raw leaf tobacco stamps of the denominations of 1/4 lb., 1/2 lb., and 1 lb., were overprinted as to the excise tax applicable upon each denomination. All stamps were recalled from our ports and returned to our contractors, the British American Bank Note Company, who deleted the overprint as to tax, in blue; therefore, possibly it will be noticed by a collector that stamps of raw leaf would have the overprint blocked out possibly in two places, as it was necessary also to perform this operation a year ago when the taxes increased. Raw leaf tobacco stamps will hereafter be issued by the Department not showing overprint as to the amount of excise tax applicable."

Both the *fine roulette* and the *coarse roulette* (which are unsurcharged) fall into line with the last quoted paragraph from L. A. White concerning the cessation of future surcharging, with the fine roulette being issued prior to the coarse roulette, as is obvious from the control numbers. Some parts of his letter are very confusing, as he speaks of re-surcharges on all three weight values in blue ink.

--- RL-45 - 10¢ / EXCISE / TAX over 4c. / EXCISE / TAX on 1/2 pounds - *fine roulette* ---

The catalogue lists **RL-45** (the one-half pound, brown, Series "D" re-surcharged with 3 mm. Gothic figures over 2 mm. Gothic letters **10¢ / EXCISE / TAX** in three lines atop **4c. / EXCISE / TAX**. The old rate has been deleted with six 13 x 2 mm. red bars. The collection ***does not contain*** a copy of this item.

from the collection of Dr. Earle Covert

CANCEL HERE
1 POUND
CAUTION - WHEN THIS PACKAGE IS OPENED THE STAMPS MUST BE BROKEN AND WHEN THE CONTENTS HAVE BEEN REMOVED THE STAMPS MUST BE DESTROYED.
PENALTY FOR NON-COMPLIANCE
OBLITÉRATION ICI
CANADIAN RAW LEAF TOBACCO SERIES D
AVERTISSEMENT - CE TIMBRE DOIT ÊTRE BRISÉ POUR OUVRIR LE PAQUET ET DOIT ÊTRE COMPLÈTEMENT DÉTRUIT LORSQUE LE PAQUET EST VIDE.
TOUTE CONTRAVENTION EST PUNISSABLE D'UNE AMENDE.
NUMBER
A2476441
1 LIVRE

RL-45 - 10¢ / EXCISE / TAX over **4c. / EXCISE / TAX** on 1/2 pound, *fine roulette*, control **A2476441**

A2477441 **RL-45** RL-41 re-surcharged **10¢ / EXCISE / TAX** and six red *killer bars* over **4¢ / EXCISE / TAX**, roller cancelled **10-16-?**

--- the BABN dark blue Gothic surcharge of RL-41 - for the 1951 Budget ---

--- RL-49 - 10c. / EXCISE / TAX on 1/2 pounds - *fine roulette* - scanned at 67% scale ---

from the collection of Fritz Angst

CANCEL HERE
1 POUND
10c. EXCISE TAX
CAUTION - WHEN THIS PACKAGE IS OPENED THE STAMPS MUST BE BROKEN AND WHEN THE CONTENTS HAVE BEEN REMOVED THE STAMPS MUST BE DESTROYED.
PENALTY FOR NON-COMPLIANCE
OBLITÉRATION ICI
CANADIAN RAW LEAF TOBACCO SERIES D
AVERTISSEMENT - CE TIMBRE DOIT ÊTRE BRISÉ POUR OUVRIR LE PAQUET ET DOIT ÊTRE COMPLÈTEMENT DÉTRUIT LORSQUE LE PAQUET EST VIDE.
TOUTE CONTRAVENTION EST PUNISSABLE D'UNE AMENDE.
NUMBER
A3982629
1 LIVRE

RL-49 - 10c. / EXCISE / TAX on 1/2 pound, *fine roulette*, control **A3982629**,

A3982629 **RL-49** RL-41 re-surcharged **10¢ / EXCISE / TAX**, with an unreadable roller

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--- CANADIAN RAW LEAF TOBACCO - SERIES D - 252 x 19 mm. ---

--- RL-56 - 1/2 Pound - *fine roulette* - recess printed in dark BROWN ink - with *4 mm. blue controls* ---

The following Series “D” strips are *surcharge-free*, which is in line with Mr. White’s statement that henceforth the surcharging of Raw Leaf stamps would be discontinued.

Since no other Series “D” strips have surfaced, it seems that the brown one-half pound Series “C” strip, seeing extensive usage, was exhausted, and it became necessary to replace it in 1943 to 1950, with the ‘new’ one-half pound brown Series “D” strip.

Printing of the excise tax on the strip was no longer mandated after 1952, and thus occurring without the surcharge, and with the company coding reversed (characteristic of tobacco stamps cancelled after 1965) were the following *fine roulette* strips. The strip illustrated below was used as a band on a hand of tobacco leaves, thus the design is damaged on the right end where it had been wrapped and fastened to itself.

1
POUND
2
40-D-8
40-D-8
CAUTION - WHEN THIS PACKAGE IS OPENED THE STAMPS MUST BE BROKEN AND WHEN THE CONTENTS HAVE BEEN REMOVED THE STAMPS MUST BE DESTROYED.
PENALTY FOR NON-COMPLIANCE.
CANADIAN
RAW LEAF
TOBACCO
SERIES D
AVERTISSEMENT - CE TIMBRE DOIT ÊTRE BRISÉ POUR OUVRIR LE PAQUET ET DOIT ÊTRE COMPLÈTEMENT DÉTRUIT LORSQUE LE PAQUET EST VIDE.
TOUTE CONTRAVENTION EST PUNISSABLE D'UNE AMENDE
NUMBER
C4864045

RL-56 - 1/2 pound, brown, *fine roulette*, control **C4864045**,
rollered **40-D-8** by “J. W. Lalond, Eng.”, Joliette, P.Q.

A7856012	RL-56	1/2 pound, *fine roulette*, roller cancelled **40-10-D**
A8881099	RL-56	1/2 pound, *fine roulette*, roller cancelled **40-10-D**
B4732783	RL-56	1/2 pound, *fine roulette*, roller cancelled
B6406329	RL-56	1/2 pound, *fine roulette*, roller cancelled
C4663296	RL-56	1/2 pound, *fine roulette*, rollered **40-D-29** by Duval & Frere, St. Henri, P.Q.
C4864045★	RL-56	1/2 pound, *fine roulette*, rollered **40-D-29** by Duval & Frere, St. Henri, P.Q.
C6622650	RL-56	1/2 pound, *fine roulette*, rollered **40-D-84** by Gabriel Harnois, St. Thomas, P.Q.

Note: the tax on ***Domestic Raw Leaf*** - *for Smoking*

was 5¢ per pound in 1918
excise duty was abolished in 1922
excise duty was 10¢ per pound in 1940
excise duty was 20¢ per pound in 1942
an additional **excise tax** of 8¢ was imposed in 1943
the **excise tax** was 20¢ per pound under the Act of 1951

--- CANADIAN RAW LEAF TOBACCO - SERIES D - 252 x 19 mm. ---

--- RL-57 - 1/2 Pound - *coarse roulette* - scanned at 67% scale ---

CANCEL HERE
1 POUND
CAUTION – WHEN THIS PACKAGE IS OPENED THE STAMPS MUST BE BROKEN AND WHEN THE CONTENTS HAVE BEEN REMOVED THE STAMPS MUST BE DESTROYED.
PENALTY FOR NON-COMPLIANCE
OBLITERATION ICI
CANADIAN RAW LEAF TOBACCO SERIES D
AVERTISSEMENT – CET IMBRE DOIT ÊTRE BRISÉ POUR OUVRIR LE PAQUET ET DOIT ÊTRE COMPLÈTEMENT DÉTRUIT LORSQUE LE PAQUET EST VIDE.
TOUTE CONTRAVENTION EST PUNISSABLE D'UNE AMENDE.
NUMBER
D2828467
1 LIVRE

RL-57 - 1/2 pound, *coarse roulette*, control **D2828467**,
rollered **40-D-29** by "Duval & Frere", St. Henri de Mascouche, P.Q.

C7422682	RL-57	1/2 pound, *coarse roulette*, **40-D-29** by Duval & Frere, St. Henri, P.Q.
C7422742	RL-57	1/2 pound, *coarse roulette*, **40-D-29** by Duval & Frere, St. Henri, P.Q.
C8524457★	RL-57	1/2 pound, *coarse roulette*, with an unreadable roller cancellation
C8948313	RL-57	1/2 pound, *coarse roulette*, rollered **43 - D** by the office, Richmond, P.Q.
C9294345★	RL-57	1/2 pound, *coarse roulette*, rollered **40 - D** by collector's office
D0794583	RL-57	1/2 pound, *coarse roulette*
D0794593	RL-57	1/2 pound, *coarse roulette*
D1835474	RL-57	1/2 pound, *coarse roulette*, rollered **40-D-29** by Duval & Frere, St. Henri, P.Q.
D1850795	RL-57	1/2 pound, *coarse roulette*, rollered **40-D-29** by Duval & Frere, St. Henri, P.Q.
D2579993	RL-57	1/2 pound, *coarse roulette*, rollered **40-D-29** by Duval & Frere, St. Henri, P.Q.
D2580033	RL-57	1/2 pound, *coarse roulette*, rollered **40-D-29** by Duval & Frere, St. Henri, P.Q.
D2603162	RL-57	1/2 pound, *coarse roulette*, rollered **40-D-29** by Duval & Frere, St. Henri, P.Q.
D2603222	RL-57	1/2 pound, *coarse roulette*, rollered **40-D-29** by Duval & Frere, St. Henri, P.Q.
D2828467★	RL-57	1/2 pound, *coarse roulette*, rollered **40-D-29** by Duval & Frere, St. Henri, P.Q.
D2857030	RL-57	1/2 pound, *coarse roulette*, rollered **40-D-29** by Duval & Frere, St. Henri, P.Q.
D2954751	RL-57	1/2 pound, *coarse roulette*, rollered **43-D** by collector's office, Richmond, P.Q.
D3626263	RL-57	1/2 pound, *coarse roulette*
D3745080	RL-57	1/2 pound, *coarse roulette*, rollered **43-D** by collector's office, Richmond, P.Q.
D3750265	RL-57	1/2 pound, *coarse roulette*, rollered **43-D** by collector's office, Richmond, P.Q.
D3750266	RL-57	1/2 pound, *coarse roulette*, rollered **43-D** by collector's office, Richmond, P.Q.
D3844996	RL-57	1/2 pound, *coarse roulette*, rollered **43-D** by collector's office, Richmond, P.Q.
D3827744	RL-57	1/2 pound, *coarse roulette*, rollered **43-D** by collector's office, Richmond, P.Q.
D5279835	RL-57	1/2 pound, *coarse roulette*, with an unreadable roller cancellation
D5279865	RL-57	1/2 pound, *coarse roulette*, with an unreadable roller cancellation
D5279875	RL-57	1/2 pound, *coarse roulette*, with an unreadable roller cancellation
D5279885	RL-57	1/2 pound, *coarse roulette*, with an unreadable roller cancellation
D5279895	RL-57	1/2 pound, *coarse roulette*, with an unreadable roller cancellation
D5279915	RL-57	1/2 pound, *coarse roulette*, with an unreadable roller cancellation

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